

UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Etsunori Fugita Confirmation No.: 2786
Application Serial No.: 10/520,458 : Art Unit: 3636
Filing Date: May 23, 2005 : Examiner: E.P. Garrett
For: SEAT STRUCTURE

May 8, 2007

Mail Stop: *Amendment*
Commissioner For Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

SIR:

In response to the Office Action dated February 8, 2007, please amend the above application as set forth below.

Amendments to the Specification are reflected beginning on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 6 of this paper.

Remarks/Arguments begin on page 11 of this paper.